### STATE OF LOUISIANA LEGISLATIVE AUDITOR

Columbia Developmental Center
Office for Citizens With
Developmental Disabilities
Department of Health and Hospitals
State of Louisiana
Columbia, Louisiana

April 5, 2000



Financial and Compliance Audit Division

Daniel G. Kyle, Ph.D., CPA, CFE Legislative Auditor

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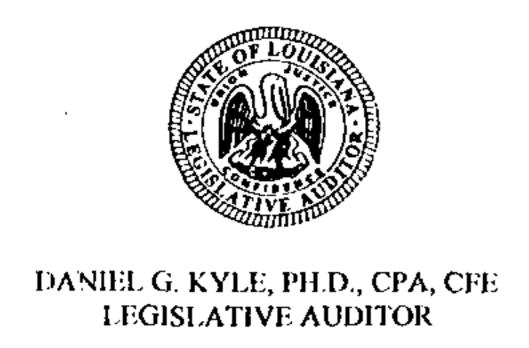
# OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES DEPARTMENT OF HEALTH AND HOSPITALS STATE OF LOUISIANA

Columbia, Louisiana

Management Letter Dated March 8, 2000

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge and Shreveport offices of the Legislative Auditor and at the office of the parish clerk of court.

April 5, 2000



## OFFICE OF LEGISLATIVE AUDITOR STATE OF LOUISIANA BATON ROUGE, LOUISIANA 70804-9397

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March 8, 2000

COLUMBIA DEVELOPMENTAL CENTER
OFFICE FOR CITIZENS WITH
DEVELOPMENTAL DISABILITIES
DEPARTMENT OF HEALTH AND HOSPITALS
STATE OF LOUISIANA
Columbia, Louisiana

As part of our audit of the State of Louisiana's financial statements for the year ending June 30, 2000, we conducted certain procedures at Columbia Developmental Center, within the Office for Citizens With Developmental Disabilities, Department of Health and Hospitals. Our procedures included (1) a review of the center's internal control; (2) tests of financial transactions for the years ending June 30, 2000, and June 30, 1999; and (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the years ending June 30, 2000, and June 30, 1999.

The Annual Fiscal Reports of Columbia Developmental Center are not within the scope of our work, and, accordingly, we do not express an opinion or any other form of assurance on these reports. The center's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses an opinion.

Our procedures included interviews with selected management personnel and other selected center personnel. We also evaluated selected documents, files, reports, systems, procedures, and policies as we considered necessary. Based on the application of the procedures referred to previously, there were no significant findings to be included in this report.

This report is intended for the information and use of the center and its management. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

Daniel G. Kyle, CPA, CFE

Legislative Auditor

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